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## RAILROADS.

*Tickets—Requiring Passenger's Signature—Waiver of Condition.*—A railroad company sold and delivered a thousand-mile ticket to a purchaser, who paid in money the usual rate to the class of travellers to which he belonged, and who secured it in ignorance of the following directions printed thereon. "Conductors will not honor this ticket unless properly stamped and signed by the purchaser, and will strictly enforce the above conditions." Instructions of the company to its ticket agents, and the uniform custom regulating the sale of such tickets, required that the purchaser sign certain conditions printed thereon before delivery to them. The ticket in question was delivered to the purchaser, and several times honored by the company's conductors, without requiring him to sign the conditions: *Held*, the company thereby waived such requirement, and its conductor was not justified in ejecting the purchaser from his car by reason of his refusal to sign the ticket, and to pay the usual fare in money for his proposed passage: *Kent v. B. & O. Rd.*, 45 or 46 Ohio.

STOCKS. See *Corporation*.

## TAXES.

*Assignment—Subrogation.*—The levying and collecting of a tax, whether state or county, is a matter solely of statutory creation. Such taxes are not debts; and, unless they are by plain implication or expressly authorized to be assigned legally or equitably, they are incapable of assignment; and no one can be subrogated to the rights and remedies of the state: *Hinchman v. Morris*, 29 or 30 W. Va.

TRUST. See *Will*.

WATERS AND WATERCOURSES. See *Boundaries*.

## WILL.

*Devise and Legacy—Construction—Trust—Remainder.*—The substance of a will was as follows: *Second*, I give and devise to my nephew, D., and his heirs, all my effects, estate both real and personal, excepting support of my sister, H., during her lifetime; and I give my estate in trust to my executor. *Third*, I give to H., my sister, her support during her natural lifetime out of my estate." *Held* to be a gift of the whole of the estate to the executor in trust for the life support of H., and the remainder after the termination of the trust to D.: *Barnes v. Dow*, 59 or 60 Vt.

*Construction—"Money."*—In a will devising both real and personal estate, the clause, "If there is any money remaining after my death, it shall be equally divided," etc., *held* to intend, not only actual cash, but also all the other personal estate of the testator, consisting chiefly of money loaned, not disposed of in paying funeral expenses, debts, etc.: *Decker v. Decker*, 120 or 121 Ill.

## ERRATA.

The title of the leading article to the August number should be "Conditional Statutory Jurisdiction," instead of "Constitutional Statutory Jurisdiction."

In the same article "reasonable" (on p. 482, 5th line from top) should be "reversible," and "substantial" (p. 488, 11th line from foot) should be "substituted."